



CANNON BUILDING  
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**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, October 18, 2017 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	November 15, 2017

**MEMBERS PRESENT**

Kathryn Schultz, Professional Member, President  
Alison Houck, Professional Member, Secretary  
John McManus, Professional Member  
Sarah Patterson, Professional Member  
Araya Debessay, Educational Member  
Susan Benson, Professional Member  
Prameela Kaza, Public Member

**ABSENT**

Karen Smith, Professional Member  
Richard Snyder, Public Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, DSCPA  
Sharron Cirillo, DAPA

**CALL TO ORDER**

Ms. Schultz called the meeting to order at 9:17 a.m.

**REVIEW OF MINUTES**

A motion was made by Ms. Benson, seconded by Mr. McManus, to approve the amended minutes dated August 16, 2017. The motion carried unanimously.

**Unfinished Business**

Re-Review of Applications

Ishmael McKenzie

A motion was made by Ms. Patterson, seconded by Ms. Houck, to approve the application of Mr. McKenzie. The motion carried unanimously.

Madha Ramesh

A motion was made by Ms. Schultz, seconded by Ms. Houck, to approve the application of Ms. Ramesh. The motion carried unanimously.

Review & Consideration of Order

Ayako Arai

The board reviewed and signed the order.

Re-Review of Delaware Specific Course

Checkpoint Learning

A motion was made by Mr. McManus, seconded by Ms. Patterson, to table the ethics course for further review. The motion carried unanimously.

Becker Professional Education

A motion was made by Mr. McManus, seconded by Ms. Patterson, to table the ethics course for further review. The motion carried unanimously.

Review of CPE's 2013-2015

Victoria Leeker

A motion was made by Mr. McManus, seconded by Ms. Benson, to accept Ms. Leeker's CPE submission. The motion carried unanimously.

**New Business**

Review of CPA Permit to Practice Applications

Pengpeng Li

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Pengpend Li. The motion carried unanimously.

Qinyun Di

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Qinyun Di. The motion carried unanimously.

Denise Beattie

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Denise Beattie. The motion carried unanimously.

Motoharu Yoshimura

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Motoharu Yoshimura. The motion carried unanimously.

Alexander Mazzuca

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Alexander Mazzuca. The motion carried unanimously.

Bhargavi Bhatt

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Bhargavi Bhatt. The motion carried unanimously.

Jingjing Zhan

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of JingJing Zhan. The motion carried unanimously.

Nicole Lang

A motion was made by Ms. Schultz, seconded by Mr. McManus, to table the application of Ms. Lang. The motion carried unanimously.

Cheng Lu

A motion was made by Ms. Schultz, seconded by Mr. McManus, to table the application of Cheng Lu. The motion carried unanimously.

Matthew Galloway

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Matthew Galloway. The motion carried unanimously.

Brandon Doherty

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Brandon Doherty contingent upon receipt of CPA exam scores and AICPA Ethics exam scores. The motion carried unanimously.

XiaoXiao Wang

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of XiaoXiao Wang. The motion carried unanimously.

Christine Haseltine

Charmaine Wetherilli

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Ms. Wetherilli contingent upon receipt of CPA exam scores. The motion carried unanimously.

Review of CPA Firm Permit to Practice Applications

Mckenzie's Services LLC

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the firm application of Family Office Solutions, LLC. The motion carried unanimously.

Ratification of Applications

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the ratification of applications for Edwin Bauza-Kwilan, Brian Ly and Mary Bailey. The motion carried unanimously.

Review of Delaware Specific Ethics Course  
TeachUcomp, Inc.

A motion was made by Mr. Debessay, seconded by Mr. McManus, to table the ethics course for further review. The motion carried unanimously.

Review and Consideration of Hearing Officers Recommendations

A motion was made by Mr. McManus, seconded by Ms. Houck, to amend the agenda to add the below recommendations. The motion carried unanimously.

Matthew Engle

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the recommendation with some amendments. The motion carried unanimously.

Dhiraj Wadhwani

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the recommendation with some amendments. The motion carried unanimously.

Alicia Reinhard

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the recommendation. The motion carried unanimously.

Wing Sze Wency Chan

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the recommendation with some amendments. The motion carried unanimously.

Request for Extension

Thi Lanh Tran

A motion was made by Ms. Patterson, seconded by Mr. McManus, to approve Thi Lanh Tran an extension up to November 03, 2017 for his CPE's. The motion carried unanimously.

James Snell

A motion was made by Ms. Schultz, seconded by Ms. Houck, to deny Mr. Snell a year extension to submit his required CPEs. The motion carried unanimously.

Micahel Strohmenger

A motion was made by Mr. McManus, seconded by Ms. Kaza, to approve Mr. Strohmenger an extension up to November 30, 2017 for his CPE's. The motion carried unanimously.

Request for CPA EXAM Credit Extension Request

A motion was made by Mr. McManus, seconded by Mr. Debessay, to grant Quinn Permar an extension for CPA exam candidates. The motion carried unanimously.

**Correspondence**

Inquiry from Ben Allen- AICPA

Mr. Allen wanted clarification on whether or not DE allows a non-CPA ownership of CPA firms, so that he can update it on the AICPA website. The board confirmed that the changes need to be made and referred him to Del. Code §111(d) (1) (2).

Inquiry from Leona Johnson

A motion was made by Ms. Schultz, seconded by Mr. McManus, to table the inquiry for further review. Mr. Maloney will research the HB112 and advise the board how to respond to Ms. Johnson.

Inquiry from Paul Willbanks

Mr. Willbanks sent a letter in regards to him teaching Cost Accounting 1 and Cost Accounting II after 6/30/19, and only one of the two courses provides the maximum 40 hours of CPE. Mr. Willbanks wants clarification on whether the second course would be available for CPE on the licensing period ending 6/30/21. The board advised that Mr. Willbanks can use it on the licensing period ending 6/30/21, as long as he is still teaching the course.

**OTHER BUSINESS BEFORE THE BOARD (For Discussion Only)**

Use of Title Language- NASBA request

The board is accepting to include the change to the Use of Titles in the UAA. Ms. Houck will respond on behalf of the board.

**PUBLIC COMMENT**

**NEXT SCHEDULED MEETING**

The next meeting will be held September 20, 2017 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Mr. McManus, seconded by Mr. Debessay to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:12 a.m.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II